FILED U.S. DISTRICT COURT

IN THE UNITED STATES COURT FOR THE DISTRICT OF UTAH 2007 SEP -5 2: 17 CENTRAL DIVISION

DISTRICT OF UTAH

Programmer and a programmer and a programmer

ALLEN WOLFSON,

Plaintiff,

ORDER ADOPTING
MAGISTRATE'S REPORT AND
RECOMMENDATION

VS.

UNITED CONCERTS, et al.,

Defendants.

Case No. 2:05 CV 798 TC

This matter was referred to Magistrate Judge David O. Nuffer on September 13, 2006, pursuant to 28 U.S.C. § 636(b)(1)(B). Before the court are two motions: Defendants' Motion to Dismiss and Plaintiff Allen Wolfson's Motion for Entry of Default.

Judge David Nuffer issued his Report and Recommendation on August 20, 2007, recommending denial of Mr. Wolfson's Motion for Entry of Default because the Defendants did, in fact respond in a timely manner, to the complaint by filing both an Answer and a Motion to Dismiss. Judge Nuffer also recommended that Defendants' Motion to Dismiss for lack of subject matter jurisdiction be granted. The parties were given ten days from the date of the issuance of the Report and Recommendation to file objections and were cautioned that failure to file an objection could constitute waiver thereof upon subsequent review. No objections were filed.

The court has conducted a *de novo* review of Judge Nuffer's Report and Recommendation and agrees with it. Accordingly, the Report and Recommendation is adopted as the order of this court. Plaintiff's Motion for Entry of Default is DENIED. Defendants' Motion to Dismiss is GRANTED.

DATED this 5th day of September, 2007.

BY THE COURT:

TENA CAMPBELL Chief Judge